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PLEASE REPLY TO
NEW YORK OFFICE

February 26, 2001

BY HAND

Hon. Nicholas G. Garaufis
United States District Court
Eastern District of New York
Brooklyn Courthouse
225 Cadman Plaza East
Brooklyn, New York 11201

Re: European Community, et al. v. RJR Nabisco, Inc., et al.
Case number: 00 Civ 06617 (NGG) (Consolidated)

Dear Judge Garaufis:

Enclosed please find courtesy copies of the Plaintiffs' memoranda in response to the motions to dismiss filed by the Defendants. As the Court is well aware, the Defendants filed five memoranda totaling 286 pages. The Defendants have also suggested that their memoranda be viewed in a particular order. The Plaintiffs have agreed that it is appropriate to view the memoranda in the order suggested by the Defendants. Accordingly, in order to avoid unnecessary duplication, the Plaintiffs have placed a consolidated explanation of the pleadings and a consolidated statement of facts, as well as their basic argument regarding the revenue rule in their Memorandum of Law in Opposition to Defendants' Motion to Dismiss Under Rules 12(b)(1) and (b)(7) the Colombian Departments' Complaint for Lack of Subject Matter Jurisdiction and Lack of an Indispensable Party.

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The Plaintiffs would respectfully request that this Court review the Plaintiffs' memoranda in the order previously suggested to the Court by the Defendants to wit:

- Memorandum of Law in Support of Defendants' Motion to Dismiss the Colombia Departments Complaint for Lack of Subject Matter Jurisdiction and Lack of Indispensable Party.
2. Philip Morris' Memorandum of Law in Support of Motion to Dismiss under Rules 12(b)(1) and (b)(7) The European Community Complaint for Lack of Subject Matter Jurisdiction and Lack of Indispensable Parties.
 3. Memorandum of Law of RJR Nabisco, Inc., et al. on Motion to Dismiss the European Community Complaint.
 4. Defendants' Joint Memorandum of Law in Support of Motion to Dismiss under Rule 12(b)(6) the Colombian and European Community Complaints for Failure to State a Claim upon which Relief can be Granted.
 5. Memorandum in Support of British American Tobacco Investments Ltd. and Brown & Williamson Motion to Dismiss in Part the Colombian Complaint as Time Barred and for "Deconsolidation" and Severance.

If the Court will review the memoranda in this order, the Plaintiffs believe that the memoranda will be most convenient to follow.

In each memorandum, the responses to arguments are generally made in the same order and as delineated by the Defendants in their memoranda, at least in terms of major categories. In other words, the Plaintiffs' response to an argument made by the Defendants under a given Roman numeral will be found under the equivalent Roman numeral in the Plaintiffs' memorandum. We have departed from this approach in certain respects, however, in the Plaintiffs' Joint Memorandum in Opposition to the Motion to Dismiss the Complaints Under Rule 12(b)(6), because the arguments need to be addressed in a logical sequence.

It is our understanding that electronic filing of the Plaintiffs' memoranda and supporting affidavits should await the completion of all briefing in this matter, so that all documents may be filed at the time. See Nathan letter to the Court, at 2, dated January 30, 2001.

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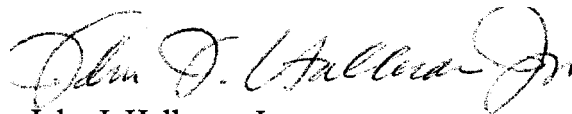
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Service of Plaintiffs' motion papers has been accomplished in the agreed-upon manner.

We hope that this approach meets with the Court's approval.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John J. Halloran, Jr.", written in dark ink.

John J. Halloran, Jr.

KAM/hmp

cc: All Counsel – See Attached List (w/out enclosures)
(Via electronic filing and Federal Express)

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